

**Report of Organizational Actions
Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name ROUNDHILL MEME ETF		2 Issuer's employer identification number (EIN) 87-2360198	
3 Name of contact for additional information TRAVIS BABICH	4 Telephone No. of contact 414-248-6211	5 Email address of contact TRAVIS.BABICH@USBANK.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 811 E WISCONSIN AVE		7 City, town, or post office, state, and ZIP code of contact MILWAUKEE,WI 53202	
8 Date of action 5/1/2023		9 Classification and description REVERSE SPLIT	
10 CUSIP number 53656F136	11 Serial number(s)	12 Ticker symbol MEME	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON MAY 1, 2023 THE ROUNDHILL MEME ETF EXECUTED A 1:5 REVERSE STOCK SPLIT. THE REVERSE STOCK SPLIT IMPACTS SHAREHOLDERS OF RECORD ON APRIL 28, 2023. AS A RESULT OF THE REVERSE STOCK SPLIT, SHAREHOLDERS OF ROUNDHILL MEME ETF RECEIVED 1 SHARE OF ROUNDHILL MEME ETF FOR EVERY 5 SHARES OF ROUNDHILL MEME ETF HELD BEFORE THE REVERSE STOCK SPLIT.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ ON MAY 1, 2023 THE ROUNDHILL MEME ETF SHAREHOLDER OF RECORD RECEIVED 1 SHARE OF ROUNDHILL MEME ETF FOR EVERY 5 SHARES OWNED BEFORE THE REVERSE STOCK SPLIT. THE SHAREHOLDERS TOTAL COST BASIS REMAINED THE SAME AFTER THE REVERSE STOCK SPLIT. THE SHAREHOLDER'S PER SHARE COST BASIS OF THEIR NEWLY ACQUIRED SHARE AFTER THE REVERSE STOCK SPLIT IS 5/1 THEIR ORIGINAL COST BASIS.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ 1:5 REVERSE STOCK SPLIT- THE MAY 1, 2023 REVERSE STOCK SPLIT RESULTS IN NO CHANGE TO EACH SHAREHOLDER'S TOTAL COST BASIS. THE SHAREHOLDER'S PER SHARE COST BASIS OF THEIR NEWLY ACQUIRED ROUNDHILL MEME ETF SHARE IS 500% OF THE ORIGINAL PER SHARE COST BASIS. FOR INSTANCE, IF A SHAREHOLDER'S PER SHARE COST BASIS IS \$100 BEFORE THE REVERSE STOCK SPLIT, THE PER SHARE COST BASIS WILL BE \$500 AFTER THE REVERSE SPLIT.

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ INTERNAL REVENUE CODE SECTION 305(a) AND 307(a)

18 Can any resulting loss be recognized? ▶ NO LOSS CAN BE RECOGNIZED BY THE SHAREHOLDERS OF RECORD ON APRIL 28, 2023 FOR THE 1:5 REVERSE STOCK SPLIT.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ NOT APPLICABLE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶  Date ▶ 5/1/2023

Paid Preparer Use Only	Print your name ▶ <u>Travis Babich</u>	Preparer's signature	Title ▶ <u>Treasurer</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	